



Hospitality Tax Booklet

2% Local Hospitality Tax

January 1, 2010 – December 31, 2010

City of Greenville
P.O. Box 2207
Greenville, SC 29602

www.greenvillesc.gov

Phone: (864) 467-4543

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(864) 467-5701

December 28, 2009

Dear Business Owner:

The City of Greenville is pleased to provide you with a Hospitality Tax payment booklet for 2010. In this booklet you will find the following information:

- A list of frequently asked questions regarding the hospitality tax.
- A schedule of payments page to record your hospitality payments.
- A credit card authorization form.
- Pre-printed reporting forms for each month.
- A page of peel-off return labels for your convenience.
- Also please note, the 2009-86 amendment to Section 40-174 and 40-175 of the Greenville City Code in the "Greenville City Codes" section of the booklet.

We trust this booklet will be a useful tool in managing the Hospitality Taxes for your business. If you have questions concerning the Hospitality Tax program or need assistance with the reporting procedure, please contact Burella Williams, Hospitality Tax Accountant, at (864) 467-4543.

Sincerely,



Phillip L. Robey
Director, Office of Management and Budget



City of Greenville, South Carolina Local Hospitality Tax Information Frequently Asked Questions

What is a local hospitality tax? The Greenville City Council authorized the levy of a two percent (2%) local hospitality tax on prepared meals and/or beverages, inclusive of alcoholic beverages, beer and wine sold in establishments effective July 1, 2001.

Does the hospitality tax reduce my business earnings? No, the hospitality tax is similar to the state sales tax in that it is a pass through to the customer. As a business owner you will charge 2% for local hospitality taxes remitted to the City of Greenville. See Section 40-172 (b) of the Greenville City Code.

*"The tax imposed by this Ordinance shall be collected from any patron when he tenders payment for his meal, food, or beverage and shall be held in trust for the benefit of the city until the same is remitted to the city Office of Management and Budget Revenue Division." **Please note: Hospitality taxes collected from patrons should not be used as operating income for the business.***

Where does this tax money go? The city is required to deposit the funds into a local hospitality tax fund maintained separately from the general fund in accordance with state law. The city's use of hospitality tax funds is for tourism related activities and improvements.

What is the definition of an establishment responsible for local hospitality tax collections? An establishment shall mean any business, private club, or non profit institution other than a private club which has a fixed place of operations, or uses a mobile device on a regular basis, within the city and which from that location or device sells prepared meals and/or beverages inclusive of alcoholic beverages, beer, and wine, whether for on premises consumption, take out, or delivery. As used in this definition, non profit institution shall include any medical, educational, or social service facility which makes the service of prepared meals and beverages available for sale to the public at large on a regular basis.

Which business types are required to collect and remit this money to the city? Restaurants, bars and lounges, private clubs, hotels and motels, caterers, grocery stores, convenience stores (if they sell prepared or modified foods and/or beverages) and other food service establishments.

How will this tax be remitted to the City of Greenville? The hospitality tax collected shall be remitted to the city on the reporting form provided in this booklet. The forms must be postmarked by the 20th day of the month following the closing date of the period for which the tax payment is to be remitted. For example, taxes collected in January 2010 must be postmarked by February 20, 2010.

The tax must be remitted:

- On a monthly basis when the estimated amount of tax is more than \$50.00 a month. The closing date is the last day of the month.
- On a quarterly basis when the estimated amount of tax is \$25.00 to \$50.00 per month. The closing dates are the last days of the months of March 2010, June 2010, September 2010 and December 2010.
- On an annual basis when the estimated amount of average tax is less than \$25.00 a month. The closing date is the last day of December 2010.

What is considered a prepared meal? A prepared meal would be any food and/or beverage, inclusive of alcoholic beverages, beer and wine, prepared or modified by an establishment which at the time of sale is ready for consumption by members of the public, regardless of the actual quantity, presentation, or packaging, without regard to the time of day of the sale.

What sales are affected by the Local Hospitality Tax?

Restaurants/Bars/Lounges/Private Clubs/Hotels/Motels/Caterers:

All food and/or beverage sales including alcoholic beverages.

Convenience Stores, Grocery Stores, and Other Food Service Establishments:

All food and/or beverage sales prepared, modified and ready for consumption.

Some examples are:

Heated foods (muffins, bagels, etc.)

Oven ready pizzas (including the sale of individual slices)

Nachos, hot dogs, sandwiches made to order or made in advance

Oven fried or rotisserie chicken

Hot and cold side items (e.g., vegetables, macaroni and cheese, mashed potatoes, potato salad, cole slaw etc...)

Fountain drinks, frozen drinks dispensed from a fountain machine (e.g., smoothies), coffee, tea, hot chocolate, cappuccino

Ice cream dipped or prepared in parlors, frozen yogurt

Doughnuts, pastries, and other bakery items which are prepared or modified

Prepared sandwiches and salads

Foods and beverages prepared for catering

Bulk or cold deli products "repackaged" for household consumption

Party Platters

These items are EXEMPT from the Local Hospitality Tax:

Canned or bottled drinks

Pre-packaged foods – not prepared or modified

Bags of chips, pretzels, nuts, candy or other pre-packaged snack food items

Any alcohol, including beer and wine, that is sold in cans or bottles and is not intended for consumption on the premises

Whole fruit consolidated into a basket

What happens if my hospitality tax form is postmarked after the 20th day following my closing period? Returns with a **U.S. mail postmark date (not metered date)** on or before the date due are considered as timely filed. If the 20th day of the month falls on a Saturday, Sunday, postal service holiday or city holiday, then payments postmarked or made at the city's Office of Management and Budget, Revenue Division (4th floor) on the next business day will be accepted as timely filed. A 5% late fee is imposed on the unpaid tax for each month, or portion thereof, after the due date until paid. Businesses that are delinquent more than two times in a calendar year, the late fee will increase from 5% to 10% of the unpaid amount for each month, or portion thereof, after the due date until paid. The 10% late fee will remain in effect for the remainder of the calendar year on all delinquent payments.

Can I pay my hospitality taxes with a credit card? Yes. Please complete the credit card authorization form (included in this booklet) and mail or fax it to our office. You will only need to submit the credit card form once. We will maintain a file with this information to be used when you need to make a credit card payment in the future. Please note: The hospitality tax reporting form must be completed and submitted to the Revenue Division before the charge will be processed.

Where should I send my hospitality tax payments? The reporting form and payment should be delivered or mailed to:

City of Greenville
Revenue Division, 4th Floor
PO Box 2207
Greenville, SC 29602
Attn: Burella Williams – Hospitality Tax Accountant

What happens if I lose my booklet? If you lose your booklet please visit our website at www.greenillesc.gov and download the forms for the remainder of the year or contact Burella Williams, Hospitality Tax Accountant at (864) 467-4543. Booklets will be mailed to businesses each January.

How long do I need to keep my records? Every business required to remit taxes shall maintain books and records showing the taxes due for a period of five years after the tax is due. The Director of the Office of Management and Budget, or his/her designee, shall have access to these books and records to assure compliance with the city code.

What happens if I fail to make the required hospitality tax payments? Local hospitality taxes remaining unpaid after the due date will be sent a Notification of Hospitality Tax Violation. The city may proceed with all available procedures under the law including, but is not limited to, a Municipal Summons to appear in Municipal Court, and/or revocation of an establishment's business license. See Section 8-43 (b) (5) and Section 40-175 of the Greenville City Code.

"A [business] license application under this article may be denied, or an issued [business] license may be suspended or revoked upon the following grounds. . . Failure to pay municipal taxes or fees applicable to the premises or business operations when due, including but not limited to personal and real property taxes, hospitality taxes, accommodation fees and accommodation taxes, property assessments, sewer fees, stormwater fees, and fire alarm and false alarm fees;" Section 8-43 (b) (5)

"It shall be unlawful to fail to pay the taxes required by this article. If any tax due under this article remains unpaid after its due date, the city may proceed with all available procedures under the law, including, but not limited to, issuance of ordinance summons or enforcements through the municipal court or the revocation of the establishment's business license. Enforcement by a civil action in the court of common pleas shall entitle the city to the recovery of attorney fees and costs of action. The failure to collect from patrons the amount imposed by this article shall not relieve any establishment subject to this article from making the required remittance. Furthermore, punishment for violation shall not relieve the offender of liability for delinquent amounts, penalties, and costs provided for herein." Section 40-175; please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

If I own more than one business that is required to remit hospitality taxes, do I have to send a separate check for each location? No, one check for all locations will be acceptable. However, please submit a separate hospitality tax form for each location, and mail the check and forms together.

If you have additional questions, please contact Burella Williams, Hospitality Tax Accountant-Revenue Division at (864) 467-4543.

GREENVILLE CITY CODES

ARTICLE V. LOCAL HOSPITALITY TAX

Sec. 40-171. Definitions.

The following words, terms and phrases shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

City shall mean the City of Greenville, South Carolina.

Establishment shall mean any business, private club, or non profit institution other than a private club which has a fixed place of operations, or uses a mobile device on a regular basis, within the city and which from that location or device sells prepared meals and/or beverages inclusive of alcoholic beverages, beer, and wine, whether for on premises consumption, take out, or delivery. As used in this definition, non profit institution shall include any medical, educational, or social service facility which makes the service of prepared meals and beverages available for sale to the public at large on a regular basis.

Local hospitality tax or *tax* shall mean the local hospitality tax defined by S.C. Code 1976, § 6-1-710 and authorized to be charged by municipalities by S.C. Code 1976, § 6-1-720, as from time to time amended.

Prepared meal shall mean any food and/or beverages, inclusive of alcoholic beverages, beer and wine, prepared or modified by an establishment which at the time of sale is ready for consumption by members of the public, regardless of the actual quantity, presentation, or packaging, without regard to the time of day of the sale.

Report form shall mean any properly completed form or forms required to be filed by the city under this article, which accompanies the remittance of the correct local hospitality tax due and which shows the gross sales of prepared meals and/or beverages at the establishment for the reporting period.

(Ord. No. 2001-31, § 1, 5-14-01; Ord. No. 2001-41, § 1, 6-11-01; Ord. No. 2005-90, Exh., 10-24-05; Ord. No. 2006-40, 5-22-06)

Sec. 40-172. Imposition of tax.

- (a) A local hospitality tax equal to two percent is imposed on sales of prepared meals and beverages, inclusive of alcoholic beverages, beer, and wine sold in establishments.
- (b) The tax imposed by this section shall be collected from any patron when he tenders payment for his meal, food, or beverage and shall be held in trust for the benefit of the city until the same is remitted to the city office of management and budget department.

(Ord. No. 2001-31, § 1, 5-14-01; Ord. No. 2001-41, § 1, 6-11-01; Ord. No. 2005-90, Exh., 10-24-05)

Sec. 40-173. Remittance to city; due date.

- (a) The tax provided for in this article must be remitted by the establishment to the city office of management and budget department, along with the form or forms as provided by the city from time to time for such purpose, by the 20th day of the month following the

closing date of the period for which the tax payment is to be remitted. The tax must be remitted on a monthly basis when the estimated amount of average tax is more than \$50.00 a month, on a quarterly basis when the estimated amount of average tax is \$25.00 to \$50.00 per month, and on an annual basis when the estimated amount of average tax is less than \$25.00 a month. The closing date for monthly payments is the last day of the month; the closing dates for quarterly payments are the last days of the months of March, June, September and December, and the closing date for annual payments is the last day of December.

- (b) A payment is considered to be timely remitted to the city if the return has a U.S. Mail postmark date on or before the date the report form is required to be made. If the twentieth day of the month falls on a Sunday or postal service holiday, then payments mailed on the next business day will be accepted as timely filed. Any business submitting a metered date which appears to be suspicious shall be reported to the United States Postal Service.

(Ord. No. 2001-31, § 1, 5-14-01; Ord. No. 2001-41, § 1, 6-11-01; Ord. No. 2005-90, Exh., 10-24-05)

Sec. 40-174. Late fee.

A late fee of five percent of the unpaid amount for each month or portion thereof shall be added to any tax not timely remitted under this article. The purpose of the fee is to compensate the city for additional administrative handling and lost earnings on operating balances.

(Ord. No. 2001-31, § 1, 5-14-01; Ord. No. 2001-41, § 1, 6-11-01; Ord. No. 2005-90, Exh., 10-24-05)

Sec. 40-175. Collection of delinquent taxes.

It shall be unlawful to fail to pay the taxes required by this article. If any tax due under this article shall remain unpaid 30 days after its due date, the city may proceed with all available procedures under the law, including, but not limited to, issuance of ordinance summons or enforcement through the municipal court or the revocation of the establishment's business license. Enforcement by a civil action in the court of common pleas shall entitle the city to the recovery of attorney fees and costs of action. The failure to collect from patrons the amount imposed by this article shall not relieve any establishment subject to this article from making the required remittance. Furthermore, punishment for violation shall not relieve the offender of liability for delinquent amounts, penalties, and costs provided for herein.

(Ord. No. 2001-31, § 1, 5-14-01; Ord. No. 2001-41, § 1, 6-11-01; Ord. No. 2005-90, Exh., 10-24-05)

Sec. 40-176. Records required to be maintained.

Every business or person required to remit taxes under this article shall maintain books and records showing the taxes due under this article for a period of five years after such tax is due. The city office of management and budget director, or his designee, shall have access to such books and records at all reasonable times for the purpose of assuring compliance with this article.

(Ord. No. 2001-31, § 1, 5-14-01; Ord. No. 2001-41, § 1, 6-11-01; Ord. No. 2005-90, Exh., 10-24-05)

Sec. 40-177. City's receipt and use of tax proceeds.

- (a) Upon receipt of the tax remitted under this article, the city shall deposit the funds into a local hospitality tax fund, maintained separately by accounting procedure from the general fund, in accord with S.C. Code 1976 § 6-1-720, as from time to time amended.
- (b) The city's use of the hospitality tax fund shall be for tourism related purposes as authorized by S.C. Code 1976 § 6-1-730, as from time to time amended, either through direct expenditure or by debt service pledged to a debt instrument which has financed qualified uses.

(Ord. No. 2001-31, § 1, 5-14-01; Ord. No. 2001-41, § 1, 6-11-01; Ord. No. 2005-90, Exh., 10-24-05)

AN ORDINANCE

TO AMEND SECTION 40-174, "LATE FEE," AND SECTION 40-175, "COLLECTION OF DELINQUENT TAXES," OF THE CITY CODE BY AMENDING THE COLLECTION OF DELINQUENT HOSPITALITY TAXES

WHEREAS, City Ordinance No. 2001-31 established procedures for the imposition and collection of a Local Hospitality Tax in accordance with State statute providing for local authority to assess such methods of taxation; and

WHEREAS, amendments and modifications to certain provisions of the Ordinance will serve to improve the timeliness of collections and reduce delinquencies;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GREENVILLE, SOUTH CAROLINA:

Amendment

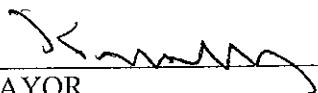
Sec. 40-174. Late fee.

A late fee of five percent of the unpaid amount for each month or portion thereof shall be added to any hospitality tax not timely remitted under this article. For businesses that are delinquent more than two times in a calendar year, the late fee will **increase from five percent to ten percent** of the unpaid amount for each month or portion thereof that payment remains delinquent. The ten percent late fee will remain in effect for the remainder of the calendar year on all delinquent payments. The purpose of the late fee is to compensate the city for additional administrative handling and lost earnings on operating balances. The assessed late penalties cannot be waived.

Sec. 40-175. Collection of delinquent taxes.

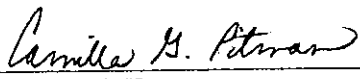
It shall be unlawful to fail to pay the taxes required by this article. If any tax due under this article shall remain unpaid **30** days after its due date, the city may proceed with all available procedures under the law, including, but not limited to, issuance of ordinance summons or enforcement through the municipal court or the revocation of the establishment's business license. For businesses that are delinquent more than two times in a calendar year, for the remainder of that calendar year, if any tax due under this article shall remain unpaid **30 10** days after its due date, the city may proceed with all available procedures under the law, including, but not limited to, issuance of ordinance summons or enforcement through the municipal court or the revocation of the establishment's business license. Enforcement by a civil action in the court of common pleas shall entitle the city to the recovery of attorney fees and costs of action. The failure to collect from patrons the amount imposed by this article shall not relieve any establishment subject to this article from making the required remittance. Furthermore, punishment for violation shall not relieve the offender of liability for delinquent amounts, penalties, and costs provided for herein.

DONE, RATIFIED, AND PASSED this 26 day of OCTOBER, 2009



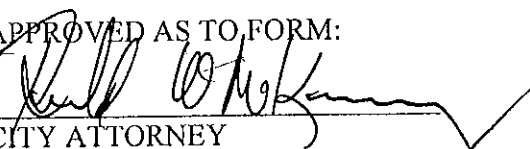
MAYOR

ATTEST:



CITY CLERK

APPROVED AS TO FORM:



CITY ATTORNEY

REVIEWED:



CITY MANAGER



**City of Greenville
Hospitality Tax
Summary of Payments**

<u>Taxes Collected During Month</u>	<u>Postmarked by Due Date</u>	<u>Amount Paid</u>	<u>Check Number</u>
January 2010	February 20, 2010		
February 2010	March 20, 2010		
March 2010	April 20, 2010		
April 2010	May 20, 2010		
May 2010	June 20, 2010		
June 2010	July 20, 2010		
July 2010	August 20, 2010		
August 2010	September 20, 2010		
September 2010	October 20, 2010		
October 2010	November 20, 2010		
November 2010	December 20, 2010		
December 2010	January 20, 2011		



**City of Greenville
Hospitality Tax
Credit Card Authorization Form**

Please print the following information:

Business Name: _____

Credit Card Holder Name: _____

Full Mailing Address of Cardholder: _____

Credit Card Number: _____

Expiration Date: _____

Credit Card Type (check one) _____ Mastercard _____ Visa

Signature of Cardholder: _____

Daytime Phone Number: _____

- Please mail or fax this form to the City if you would like to pay hospitality taxes with your credit card. We charge your credit card only if your hospitality tax form is marked accordingly.
- You may either fax or mail in your completed hospitality tax reporting form for the month you would like charged to this credit card. **We must have the completed hospitality tax reporting form in order to process the payment.**
- You should submit this form only one time. We will maintain a file to use for credit card charges if so indicated on your hospitality tax form. ***However, if any of the information changes, please resubmit this form.***
- The fax number is (864) 467-5715 Attention: Burella Williams - Hospitality Tax Accountant
- The mailing address is:

City of Greenville
Revenue Division, 4th Floor
PO Box 2207
Greenville, SC 29602

Attn: Burella Williams – Hospitality Tax Accountant



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **January 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____ (Print)
State, Zip: _____ Contact Phone: _____
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted ____ Yes ____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **February 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted ____ Yes ____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **March 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **April 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **May 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____ (Print)
State, Zip: _____ Contact Phone: _____
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **June 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted ____ Yes ____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **July 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____ (Print)
State, Zip: _____ Contact Phone: _____
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **August 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **September 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____

Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **October 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____
Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **November 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____

Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office

_____ Partial Payment

License Number _____

Use Only

_____ Assess Late Fee

Postmark Date _____



City of Greenville, South Carolina Local Hospitality Tax Reporting Form

Mail to: City of Greenville, Hospitality, 4th Floor, Post Office Box 2207, Greenville, SC 29602

Hospitality Sales Tax Form for Month: **December 2010**

Business Name: _____ Physical Location: _____
Mailing Address: _____ Fed. ID or SS #: _____
City: _____ Contact Name: _____
State, Zip: _____ Contact Phone: _____ (Print)
Basis of Tax Remittance: (Please check one) _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages 1. \$ _____
2. Gross Sales: _____ X 2% (.02) 2. _____
From Line 1 (Hospitality Tax)
3. Late Fee per month if not paid by due date
_____ X 5% (.05) X _____ 3. _____
H Tax From Line 2 Number of months late (Late Fee)
4. Total Local Hospitality Tax Due to City of Greenville 4. \$ _____
(Line 2 + Line 3) (Total Due)

Important: Under City Code Article V Section 40-175, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law including but not limited to ordinance summons and/or business license revocation. Please refer to the 2009-86 ordinance amendment in the "Greenville City Codes" section.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ Date _____

Please Print Name & Title _____

Credit Card Payment

Authorization to charge (signature) _____

Amount to charge \$ _____ Authorization Form submitted _____ Yes _____ No

Please Note: Separate Credit Card Authorization Form must be submitted to pay hospitality taxes with a credit card.

For Office _____ Partial Payment License Number _____

Use Only _____ Assess Late Fee Postmark Date _____